IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: NIHEI, Mizuhisa, et al.

Group Art Unit: 2813

Serial No.: 10/796,146

Examiner: David S. BLUM

Filed: March 10, 2004

P.T.O. Confirmation No.: 2043

For: SEMICONDUCTOR DEVICE AND MANUFACTURING METHOD THEREOF

AMENDMENT UNDER 37 CFR §1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

October 2, 2006

Sir:

In response to the Office Action dated **May 31, 2006**, extended to **September 30, 2006** by a 1 month Petition for Extension of Time, please amend the above-identified application as follows:

Remarks/Arguments begin on page 2 of this paper.